SYNOPSIS

An Empirical Study of Goods and Services Tax Implications on Agriculture in Rajasthan

राजस्थान में कृषि पर वस्तु और सेवा कर के प्रभाव का एक अनुभवजन्य अध्ययन

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Introduction

The Goods and Services Tax was launched at midnight on 1 July 2017 by the President of India, Shri Pranab Mukherjee, and Prime Minister of India, Shri Narendra Modi. The launch was marked by a historic midnight (30 June – 1 July) session of both the houses of parliament convened at the Central Hall of the Parliament. Though the session was attended by high-profile guests from the business and the entertainment industry including Ratan Tata, it was boycotted by the opposition due to the predicted problems that it was bound to lead to for the middle and lower class Indians.

The Goods and Services Tax (GST) is a value-added tax levied on most goods and services sold for domestic consumption. The GST is paid by consumers, but it is remitted to the government by the businesses selling the goods and services. In effect, GST provides revenue for the government. The GST is an indirect tax applicable throughout India which replaced multiple cascading taxes levied by the central and state governments.

The GST was historical changes in the Indian Tax reform with a tagline "One Nation, One Tax, One Market" so that in all over India the rates are goods and services are same. It was introduced in year2000 by then Prime Minister Atal Bihari Vajepayee and after a long time in year 2017 adopted by Indian government with above the concept. The GST is summarized all indirect taxes which is applicable on the goods and services by both central and state government, which in changes in the 122nd Constitutional amendment Act Bill 2017.

Agriculture sector is an important sector in the most developing economies for sustaining industrial growth and reducing rural poverty. Generally, government have taxed the sector heavily through the price and distribution systems on its exports, to transfer s substantial portion of the agriculture surplus to industry, and raise revenue. There is good evidence that this policy has reduced agriculture growth. Agriculture is the backbone and root of the Indian economy which helps to sustain industrial growth and key to reduce poverty. Agriculture and allied sector accounted 17% of Indian GDP, 48% for total workforce and provide live hood to more than 58% of the total population.

Agriculture is defined in the GST Law: Agriculture with the all its grammatical variations and cognate expressions, includes floriculture, horticulture, sericulture, the raising of crops, grass or garden produce and also grazing, but does not include dairy farming,

poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man – made forest or rearing seedling of plants.

The implementation of GST would have an impact on many sections of the society. One of the major issues faced by the agricultural sector is the transportation of agriculture products across state lines all over India. It is highly probable that GST shall resolve the issue of the transportation. GST may provide India with its first National Market for the agricultural goods. There are a lot of clarifications which need to be provided for rates for agricultural products. The implementation of GST would have an impact on many sections of the society. One of the major issues faced by the agricultural sector is the transportation of agriculture products across state lines all overvalue of supply India. It is highly probable that GST shall resolve the issue of transportation. GST may provide India with its first National Market for the agricultural goods. There are a lot of clarifications which need to be provided for rates for agricultural products. Special reduced rates should be declared for items like tea, coffee, and milk under the GST.

Goods and services tax will substitute all the indirect taxes levied on goods and services by both the central and state government. GST taxation is applicable only on value addition i.e., every person who pays tax on his outputs is entitled to get input tax credit on tax paid and hence it is labelled as" One Tax One country".

Indian agriculture is criticized for poor supply chain and not so easy interstate trade. With introduction of uniform taxes, seamless transport of agricultural commodities is expected. An earlier VAT tax varies across states that discourage transportation to distant markets. Perish ability factor, timeliness and post harvest losses of horticultural commodities are also taken care of. GST will also strengthen e- Name (National Agriculture Market project) that provides online portal for electronic trading of farm produce to different 'mandis' across India.

Goods and Services Tax (GST)

In India historical changes in the taxation with the name of Goods and Services Tax Law which is summarized all indirect taxes. The GST is having five slabs of tax rates on the goods and services which are following 0%, 5%, 12%, 18%, 28%. After the new regime basically some commodities are kept out of GST Law for example: Petroleum Products viz. petroleum crude, motor spirit (petrol), high speed diesel, and natural gas and aviation turbine fuel, Alcohol for human consumption, Electricity.

Goods and Services Tax (GST) is most ambitious and biggest tax reform plan, which aims to switch together a common market by dismantling fiscal barriers between states. It is a single national uniform tax levied across India on all goods and services. In GST, all the indirect taxes will be subsumed under a single regime. The GST taxation laws will put an end to multiple taxes which are levied on different products, starting from the source of manufacturing to reaching the end consumer. GST works on the fundamental Principle of "One Country One Tax"

Through the GST India make a common market with same tax rates and remove the economic barriers thus paving the way for an integrated economy at the national level. By mixing of the Central and State taxes into a single tax and by allowing a set-off of prior-stage taxes for the transactions across the entire value chain, it would mitigate the ill effects of cascading, improve competitiveness and improve liquidity of the businesses. GST follows a multi-stage collection mechanism. In the GST tax regime, tax is collected at every stage and the credit of tax paid at the previous stage is available as a set off at the next stage of transaction. This shifts the tax incidence near to the consumer and benefits the industry through better cash flows and better working capital management.

Through the GST will be bring more transparency and efficiency in to indirect tax laws. Since the whole supply chain will be taxed at every stage with credit of taxes paid at the previous stage being available for set off at the next stage of supply, the economics and tax value of supplies will be easily distinguishable. This will help the industry to take credit and the government to verify the correctness of taxes paid and the consumer to know the exact amount of taxes paid.

GST is essential to improve the transparency, reliability, timeline of supply chain mechanism. A better supply chain mechanism would ensure a reduction in wastage and cost for the farmers/retailers. GST would also help in reducing the cost of heavy machinery required for producing agricultural commodities. Under the model GST law, dairy farming, poultry farming, and stock breeding are kept out of the definition of

agriculture. Therefore these will be taxable under the GST. After the 22nd GST Council Meeting scheduled on 6th October, the new tax rate on pump sets has been reduced to 18 percent from 28 percent. The reduction in tax rates in pumps will encourage the confidence level of pump makers in India and is beneficial for the agricultural industry. The market share of pumps in India is valued nearly at Rs 10,000 crores in the financial year of 2016 and it is anticipated that rise to 8 percent yearly over the coming years.

Review of Literature

S. Roshini, Suman Kumari Nayak, Laxmipreeya Behera and Upasana Mohapatra (2017) in their research paper on "Impact of GST with Special Reference to Agriculture and Allied Sectors" has conclude that a positive and constructive outcome can be expected from the implementation of GST. The GST will be helps the farmers by making movement of commodities hassle free, increasing the marketing efficiency by establishing integrated market system (e-NAM) and reducing the burden of tax on consumer goods.

Sakharam Mujalde , Avi Vani(2017) in their research paper on "Goods and Service Tax (GST) and its outcome in India" has conclude that Moving to GST regime will be beneficial for the economy on multiple counts. A single rate would help maintain simplicity and transparency by treating all goods and services as equal without giving special treatment to some 'special' goods and/or services. It can also be used as an effective tool for fiscal policy management if implemented successfully due to nation-wide same tax rate. In India, Implementation of GST would also greatly help in removing economic distortions caused by present complex tax structure and will help in development of a common national market.

Divya Jindger(2017) in their research paper on "Study to Dissect Impact of GST on Rural India" has conclude that The growth of the nation depends on rural areas so that government to provide impetus to rural economy as GST will bring directly and indirectly a lot of benefits to various sectors of rural India. Farmers, the major contributors to GDP of India, will be able to sell agricultural products at optimum prices as their profit margins will increase.

Arti, Vinita Kanwal, Divya Pandey, Chandan Kumar Rai and Priyanka Lal(2017) in their research paper on "Impact of GST on Agriculture: A Review" has conclude that GST is expected to have both positive and negative impact on the farm sector. In case of Fertilizer it is expected to show a negative impact. These are the most popular commodities for save to crop from harmful insect after GST implemented the GST it leads to increase the fertilizer prices and this would not be welcomed by consumers. GST will make tax system more transparent as single tax system is available to whole country. Agricultural products were subjected to diversity of taxation rates; as single rate of goods and service tax would help the farmers and also to traders because they can sell their produce in any part of the country.

Indian Council of Food and Agriculture (2017 A Survey Report) in their Survey on "Implication of GST on Agri – Input Market in India" here mentioned that GST, any input taxes suffered on inputs used in the farm sector such as seeds, fertilizers, pesticides, tractors etc, will remain blocked and contribute to increase in prices of farm output. Farm output prices are controlled by market forces and the farmer has little control. As the input price rises and output price remains stagnant, the farmer will have no option but to absorb the cost, thus increasing his burden. Eva Van Leemput and Ellen A. Wiencek(2017) in their research paper on "The effect of the GST on Indian Growth" has conclude that First, this is a static model and hence, the impact of the GST should be interpreted as a long run effect. Second, the model is unable to address services trade which has become an important component of both domestic and international trade.

CA Pritam Mahure(2017) in their book on "Goods and Services Tax (GST) In India" has concluded that The GST is tax law which is having many section to fill the taxation on many goods and services to be sold and purchase. This book defined the section of GST law how many tax slab in GST, how fill the GSTR on different – different types of GSTR. The author defined very clearly the GST law.

Bhausaheb S Waghmare(2017) in their research paper "Goods & services tax: Growth booster for India" has mention that GST will bring One Nation and Single Tax system. Financial planning is thing that plays an important part on the economy by using better tax strategies. Because of some shortcoming of existing indirect taxation strategies, Indian economy goes ahead back foot. So it is necessary economy to accept Goods and Service Tax.

Saurabh Gupta,Sarita,Munindra kumar Singh,Komal,CA Hemraj Kumawat(2017) in their research paper "Good and Service Tax: An International Comparative Analysis" has mention that The taxation of goods and services in India has resulted in misallocation of resources and lower productivity and economic growth because it has cascading effects and there is discretionary tax on production. The need of the hour is a destination based value added tax on both goods and services to eliminate distortions and taxing consumptions.

Ekta Narula, Priyanshi Rastogi (2016) in their research paper "GST: A Challenge" has concluded that this paper telling about the journey of the GST which was start in 2000 and will be stopped in July 2017. How the changes in the constitution amendment, council of GST, rates and many more section of GST.

B. M. Munde, Anil Chavan(2016) in their research paper "Perspective of GST (Goods and Service Tax) in India" has concluded that GSTN (Goods and Service Tax Network Company) which were will make reliable, efficient and robust information technology backbone, tax payers will accept rigorously new changes and will be ready to be familiar with new techniques, GST procedures will become simple and assured to all stakeholders about it, then definitely GST will help to improve the economic growth rate as well as rationalization of prices and promote the export from India.

Akansha Khurana and Aastha Sharma (2016) in their research paper on "GST- A positive reform for Indirect taxation system" has concluded that the GST will provide relief to producers and consumers by providing wide and comprehensive coverage of input tax credit set-off, service tax set off and subsuming the several taxes.Hitesh k.Prajapati (2016) in his paper on "Challenges and Implementation of GST in India" he talked about the challenges in implementation of GST like IT sector is not boomed, threshold limit of turnover for dealers under GST is another bone of contention between the government and the Empowered Committee etc.

Shefali Dani(2016) in their research paper "An Impact of Goods and Service Tax (GST) on Indian Economy" has concluded that the this proposed GST is unfavourable to many manufactures of goods and provider of services like telecom sector, many sector out of GST regime which are commonly consumption by human and which are generate the inflation. Dr. Harani B, Prof. Naresh Babu K S (2016) in their research paper "Goods and Services Tax – Issues and Challenges" has concluded that The magnitude of challenges of GST are beyond imagination and most of the challenges are yet to be Effective Credit Mechanism - No Cascading-availed, administration, finalization of tax rates and many more related to Governance and manufacture and services provider are facing challenges due to new tax system. Indirect Taxes Committee of Institute of Chartered Accountants of India (ICAI) (2015) submitted a PPT naming Goods and Services Tax (GST) which stated in brief features, expectations, challenges, international perspective in GST and GST model with illustrations. The Institute of Companies Secretaries of India (ICSI) (2015) published a Reference on Goods and Service Tax to make available the information about GST in detail to academicians.

Monika Sehrawat, Upasana Dhanda (2015) in their research paper "GST in India: A Key Tax Reform" has concluded that GST will give India a world class tax system by grabbing different treatment to manufacturing and service sector. Dr. Shakir Shaik, Dr. S.A.Sameera, Mr. Sk.C. Firoz(2015) in their research paper "Does Goods and Services

Tax (GST) Leads to Indian Economic Development?" has mention that the impact on both efficiency and equity on the economy because play an important role of tax policies. The national economy, International trade, firms and the consumers are impacted through tax reforms on moving to a goods and services tax.

Girish Garg (2014) in their research paper on "Basic Concepts and Features of Good and Service Tax in India" has concluded that GST will create a single, unified Indian market to make the economy stronger. Experts say that GST is likely to improve tax collections and Boost India's economic development by breaking tax barriers between States and integrating India through a uniform tax rate. Kumar (2014) presented in the article "Goods and Services Tax in India: A Way Forward" has conclude that background, silent attributes and summarized with the favourable impact of GST on present complex tax structure of India.

Nishita Gupta (2014)) in their research paper on "Goods And Service Tax: It's Impact On Indian Economy" has conclude that India is a federal republic, and the GST will thus be implemented concurrently by the central and state governments as the Central GST and the State GST respectively and it appears that there will be different rates of taxes. However a single rate would help maintain simplicity and transparency by treating all goods and services as equal without giving special treatment to some 'special' goods and/or services.

Amol Agarwal (2011) in his article named "India's GST – A primer": studied probable impact of GST on Indian economy and stated experience of GST by other countries. Vasanthagopal (2011) in the article "GST in India: A Big Leap in the Indirect Taxation System" assessed the positive impact of GST on different sectors of the economy. He concluded his study by saying that only a rational and neutral design of GST will be able to show positive effect.

Poddar and Ahmad (2009) presented a working paper on "GST reforms and intergovernmental considerations in India" has Concluded that GST is a next logical step towards detailed indirect tax reforms in the country and suggested that a lot of challenges lie ahead in such a design. Countries that already experienced it, proved that it is a win-win tax structure for all stakeholders.

Empowered Committee of Finance Ministers (2009) introduced their First Discussion Paper on Goods and Services Tax in India that evaluated the structure and drawbacks if any in proposed GST.

Valadkhani and Layton (2004), it seems fair to conclude that, GST had a serious but short-lived impact on inflation only in the first quarter when new tax system was implemented. Especially among the major capital cities, when a GST was implemented, there is no significant change in the average price.

Research Gaps

In the light of literature review it can be connoted that the researches have been done on the GST in other countries where it is in force but India has implemented the GST recently from July 01, 2017 so no research work has yet been done in India and in the agriculture which is the backbone of the Indian economy. Hence, I have taken the proposed topic for my research work on the implementations of GST and its effect on agriculture in India. This will pave the way to understand the pros and cons of the impact of the GST on agriculture in Rajasthan.

Research Objective

The Primary Objective

The primary objective is to judge the implications of Goods and Services Tax (GST) on Agriculture in Rajasthan .In order to achieve the primary objectives, the below enumerated secondary objectives are laid down:

Secondary Objectives

1. To study the concept, genesis and effect of GST on agriculture sector in Rajasthan.
2. To portray the demographic characteristic of farmers in Rajasthan.
3. To analyze the implication of GST on farmers in the state of Rajasthan.
4. To compare the impact of GST on farmers prior and after the introduction of the scheme.
5. To measure the satisfaction level of farmers after the implication of GST in Rajasthan
6. To display the live hood of farmers after the implication of GST in Rajasthan.

Research Methodology

Hypotheses

H_{01}: The demographic characteristic does not have any relationship with GST in Rajasthan.

H_{A1}: The demographic characteristic has relationship with GST in Rajasthan.

H_{02}: The farmers of Rajasthan do not have any impact of implication of GST.

H_{A2}: The farmers of Rajasthan have impact of implication of GST.

H_{03}: The GST does not have any impact on farmers and it remains same prior to implication of GST in Rajasthan.

H_{A3}: The GST has an impact on farmers and it has changes the status of farmers sustains at Rajasthan.

H_{04}: The implication of GST has no effect on the satisfaction level of farmers in Rajasthan.

H_{A4}: The implication of GST has effect on the satisfaction level of farmers in Rajasthan.

H_{05}: The live hood of farmers has no relationship of implication of GST in Rajasthan.

H_{A5}: The live hood of farmers has relationship of implication of GST in Rajasthan.

Research Design: The research work is empirical investigation of micro nature which envisages the impact of GST on farmers in Rajasthan. Thus this study is inductive and the type of research is descriptive.

Universe: As the focus of the study revolve around the farmers of Rajasthan, so the universe for the same would cover farmers of Rajasthan.

Sampling Unit: The sample unit will be farmers of Rajasthan.

Sample Size: The Sample size of the study is 500 respondents from Rajasthan.

Sampling Technique: The sampling technique would be non-probabilistic sampling, through convenient sampling method.

Data collection and Tools for Analysis

Data collection

The data would be collected from primary as well as secondary sources, the primary sources would include structured questionnaire and observation method and secondary source would be:-

Text Books

Journals

Research Papers

Articles Reports

Magazines

Newspapers

Internet

Websites

Tools for Analysis

The collected data through questionnaire will be analyzed and interpreted with the help of financial as well as statistical tools.

Statistical Tools will comprise Statistical Package for the Social Sciences (SPSS) through which multi discriminent analysis such as factor analysis, multi regression analysis, and correlation analysis, Analysis of a Moment Structures (AMOS), Structural Equation Modelling (SEM) and R Square Test, ANNOVA Test, Independent Sample Test will be computed.

Financial Tools will be used by computing ratios, percentage, averages and other as per the requirement of data.

Conclusion

The research would conduct with the aim that pre and post of GST implication on agriculture sector is valuable changes in the tax rates of goods and services how will be positive or negative impact on the farmers of Rajasthan. It research will be helpful in the find out the impact of GST on agriculture in Rajasthan.

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